

**Example 1:**

	<b>Expended during FY</b>	<b>Amount to be included in Threshold Calculation</b>	<b>Include in Audit Scope?</b>
HHS Grant	\$300,000	\$300,000	Yes
HHS Cost Reimbursable Contract	250,000	250,000	Yes
HHS Fixed Price Contract	200,000	0	No
Subcontract under HHS Grant	200,000	200,000	Yes
	<b>950,000</b>	<b>750,000</b>	<b>REQUIRED</b>

**Example 2:**

	<b>Expended during FY</b>	<b>Amount to be included in Threshold Calculation</b>	<b>Include in Audit Scope?</b>
HHS Cost Reimbursable Contract	\$450,000	\$450,000	Yes
HHS Fixed Price Contract	200,000	0	No
Subcontract under HHS Grant	300,000	300,000	Yes
	<b>950,000</b>	<b>750,000</b>	<b>REQUIRED</b>

**Example 3:**

	<b>Expended during FY</b>	<b>Amount to be included in Threshold Calculation</b>	<b>Include in Audit Scope?</b>
HHS Grant	\$225,000	\$225,000	Yes
HHS Fixed Price Contract	300,000	0	No
HHS Cost Reimbursable Contract	350,000	350,000	Yes
	<b>875,000</b>	<b>575,000</b>	<b>NOT REQUIRED</b>

Example 4:

	Expended during FY	Amount to be included in Threshold Calculation	Include in Audit Scope?
HHS Grant	\$175,000	\$175,000	Yes
HHS Cost Reimbursable Contract	650,000	650,000	Yes
	<b>825,000</b>	<b>825,000</b>	<b>REQUIRED</b>

**Example 5:**

	<b>Expended during FY</b>	<b>Amount to be included in Threshold Calculation</b>	<b>Include in Audit Scope?</b>
HHS Cost Reimbursable Contract	\$600,000	\$600,000	Yes
Sub grant under HHS Grant	200,000	200,000	Yes
	<b>800,000</b>	<b>800,000</b>	<b>REQUIRED</b>

Example 6:

	Expended during FY	Amount to be included in Threshold Calculation	Include in Audit Scope?
HHS Grant	\$425,000	\$425,000	Yes
HHS Cost Reimbursable Contract	200,000	200,000	Yes
DOD Cost Reimbursable Contract	200,000	0	No
	<b>825,000</b>	<b>625,000</b>	<b>NOT REQUIRED</b>

**Example 7:**

	<b>Expended during FY</b>	<b>Amount to be included in Threshold Calculation</b>	<b>Include in Audit Scope?</b>
Sub grant under HHS Grant	\$200,000	\$200,000	Yes
HHS Cost Reimbursable Contract	550,000	550,000	Yes
DOD Cost Reimbursable Contract	200,000	0	No
	<b>950,000</b>	<b>750,000</b>	<b>REQUIRED</b>

**Example 8:**

	<b>Expended during FY</b>	<b>Amount to be included in Threshold Calculation</b>	<b>Include in Audit Scope?</b>
Department of Education Grant	\$200,000	\$0	No
HHS Cost Reimbursable Contract	750,000	750,000	Yes
	<b>950,000</b>	<b>750,000</b>	<b>*- NOT REQUIRED</b>

**\*- An audit is not required. No HHS grant or subgrant dollars.**